

TITLE XIII—ENERGY TAX INCENTIVES

Sec. 1300. Short title; amendment of 1986 code.

Subtitle A—Conservation

PART I—RESIDENTIAL AND BUSINESS PROPERTY

- Sec. 1301. Credit for residential energy efficient property.
- Sec. 1302. Extension and expansion of credit for electricity produced from certain renewable resources.
- Sec. 1303. Credit for business installation of qualified fuel cells.
- Sec. 1304. Credit for energy efficiency improvements to existing homes.
- Sec. 1305. Credit for construction of new energy efficient homes.
- Sec. 1306. Energy credit for combined heat and power system property.
- Sec. 1307. Credit for energy efficient appliances.
- Sec. 1308. Energy efficient commercial buildings deduction.
- Sec. 1309. Three-year applicable recovery period for depreciation of qualified energy management devices.
- Sec. 1310. Credit for production from advanced nuclear power facilities.

PART II—FUELS AND ALTERNATIVE MOTOR VEHICLES

- Sec. 1311. Repeal of 4.3-cent motor fuel excise taxes on railroads and inland waterway transportation which remain in general fund.
- Sec. 1312. Reduced motor fuel excise tax on certain mixtures of diesel fuel.
- Sec. 1313. Small ethanol producer credit.
- Sec. 1314. Incentives for biodiesel.
- Sec. 1315. Alcohol fuel and biodiesel mixtures excise tax credit.
- Sec. 1316. Nonapplication of export exemption to delivery of fuel to motor vehicles removed from United States.
- Sec. 1317. Repeal of phaseouts for qualified electric vehicle credit and deduction for clean fuel-vehicles.
- Sec. 1318. Alternative motor vehicle credit.
- Sec. 1319. Modifications of deduction for certain refueling property.

Subtitle B—Reliability

- Sec. 1321. Natural gas gathering lines treated as 7-year property.
- Sec. 1322. Natural gas distribution lines treated as 15-year property.
- Sec. 1323. Electric transmission property treated as 15-year property.
- Sec. 1324. Expensing of capital costs incurred in complying with Environmental Protection Agency sulfur regulations.
- Sec. 1325. Credit for production of low sulfur diesel fuel.
- Sec. 1326. Determination of small refiner exception to oil depletion deduction.
- Sec. 1327. Sales or dispositions to implement Federal Energy Regulatory Commission or State electric restructuring policy.
- Sec. 1328. Modifications to special rules for nuclear decommissioning costs.
- Sec. 1329. Treatment of certain income of cooperatives.
- Sec. 1330. Arbitrage rules not to apply to prepayments for natural gas.

Subtitle C—Production

PART I—OIL AND GAS PROVISIONS

- Sec. 1341. Oil and gas from marginal wells.

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- Sec. 1342. Temporary suspension of limitation based on 65 percent of taxable income and extension of suspension of taxable income limit with respect to marginal production.
- Sec. 1343. Amortization of delay rental payments.
- Sec. 1344. Amortization of geological and geophysical expenditures.
- Sec. 1345. Extension and modification of credit for producing fuel from a non-conventional source.

PART II—ALTERNATIVE MINIMUM TAX PROVISIONS

- Sec. 1346. New nonrefundable personal credits allowed against regular and minimum taxes.
- Sec. 1347. Business related energy credits allowed against regular and minimum tax.
- Sec. 1348. Temporary repeal of alternative minimum tax preference for intangible drilling costs.

PART III—CLEAN COAL INCENTIVES

- Sec. 1351. Credit for clean coal technology units.
- Sec. 1352. Expansion of amortization for certain pollution control facilities.
- Sec. 1353. 5-year recovery period for eligible integrated gasification combined cycle technology unit eligible for credit.

PART IV—HIGH VOLUME NATURAL GAS PROVISIONS

- Sec. 1355. High volume natural gas pipe treated as 7-year property.
- Sec. 1356. Extension of enhanced oil recovery credit to high volume natural gas facilities.

Subtitle D—Additional Provisions

- Sec. 1361. Extension of accelerated depreciation benefit for energy-related businesses on Indian reservations.
- Sec. 1362. Payment of dividends on stock of cooperatives without reducing patronage dividends.
- Sec. 1363. Distributions from publicly traded partnerships treated as qualifying income of regulated investment companies.
- Sec. 1364. Ceiling fans.
- Sec. 1365. Certain steam generators, and certain reactor vessel heads, used in nuclear facilities.
- Sec. 1366. Brownfields demonstration program for qualified green building and sustainable design projects.